

# 2016 Unemployment Insurance Tax Rate Schedules

## 2016 Taxable Wage Base is \$37,200

(This amount is set annually and is 70% of a statewide average wage)

<b>New Employer Rate</b>	<b>Positive Balance</b>	<b>Negative Balance</b>
Non-Construction	1.62%	6.81%
Construction	10.72%	10.72%

### New Employers are

Non-construction covered after June 30, 2014.

Construction covered after June 30, 2013.

Actual tax rates may differ from those shown on the tables due to the application of NDCC 52-04-05(6)(a) (rate reduction).

## Positive Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-00.03% and less	01.80%
-00.04% to +00.35%	01.50%
+00.36% to +00.55%	01.25%
+00.56% to +00.69%	01.04%
+00.70% to +00.77%	00.87%
+00.78% to +00.80%	00.73%
+00.81% to +00.84%	00.61%
+00.85% to +00.87%	00.50%
+00.88% to +00.90%	00.39%
+00.91% and over	00.28%

## Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-9.15% and less	10.72%
-09.14% to -04.94%	10.28%
-04.93% to -03.59%	09.85%
-03.58% to -02.63%	09.41%
-02.62% to -02.02%	08.98%
-02.01% to -01.66%	08.54%
-01.65% to -00.97%	08.11%
-00.96% to -00.52%	07.67%
-00.51% to +00.19%	07.24%
+00.20% and over	06.81%